

Exhibit 130

From: Richard Markowitz </O=OEXCH029/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=RMARKOWITZ@ARGREC37>
To: Matthew Stein; John H. van Merkensteijn, III; Jérôme LHOTÉ; Adam Larosa
Sent: 5/3/2012 8:48:50 AM
Subject: Fwd: Partial Responses

Link to translation of German tax code that is referenced in questions for Ezra.

Also, a call with the German tax lawyer has been set for next Tuesday morning at 8:15 am.

MBJ will be joining.

Richard Markowitz
Argre Management LLC

Begin forwarded message:

From: Raj Shah <Raj.Shah@solo.com>
Date: May 3, 2012 6:17:58 AM EDT
To: "Ben-Jacob, Michael" <Michael.Ben-Jacob@kayescholer.com>, Sanjay Shah <Sanjay.Shah@solo.com>
Cc: Richard Markowitz <rmarkowitz@argremgt.com>, Graham Horn <Graham.Horn@solo.com>
Subject: RE: Partial Responses

Thank you Michael.

As to question 4, Acupay have informed me that the references to the Revenue Code are indeed references to German statute. The following link provides an English translation of the relevant statute :

http://www.gesetze-im-internet.de/englisch_a0/index.html

I expect to be able to speak with Martin Krause on Monday.

Kind regards,
Raj

From: Ben-Jacob, Michael [mailto:Michael.Ben-Jacob@kayescholer.com]
Sent: 03 May 2012 00:45
To: Sanjay Shah; Raj Shah
Cc: Richard Markowitz
Subject: Partial Responses

Raj and Sanjay,

Further to our conversation this morning, the following are the responses from Ezra that I can provide at the moment. Let me know if these should be modified in any way.

1. Gründungsdatum sowie Satzung der Organisation
Organisation's founding date as well as statutes

Response: *Ezra Academy of Queens was founded pursuant to a duly executed certificate of formation dated July 28, 1969.*

2. Zu welchem Zweck wurde die Organisation gegründet?
For what purpose was the organization founded?

Response: *Ezra Academy of Queens was founded to provide and does provide a 7th through 12th grade junior and senior high school level education, which serves students with limited or no Judaic studies background by offering an entrance level program in Hebrew, biblical studies and Jewish law and customs, while providing a New York State accredited program of Regents level secular courses. The school attracts students from all five boroughs of New York City, Long Island, and Westchester. The faculty consists of 28 teachers, a full time social worker, part time college counselor and part time librarian.*

3. Jahresabschlüsse der Jahre 2011 (Zuflussjahr) und 2010 sowie entsprechende Geschäftsberichte
Annual financial statements for years 2011 and 2010 as well as the corresponding audit reports

Response: *Ezra Academy of Queens is not required to, and therefore does not, prepare annual financial statements or audited reports.*

Regards.

mbj

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